

Feb-146

Route To:

Return To:

INTERNATIONAL CITY MANAGERS' ASSOCIATION
1313 EAST 60TH STREET - CHICAGO 37, ILLINOIS

This report was prepared in response to an inquiry from a municipality subscribing to this Service, and because of its general interest is distributed to all subscribers.

A SYSTEM FOR THE CONTROL OF SMALL TOOLS

What sort of system or procedure should be set up for the control of small tools?

Without question the method to use in keeping control of small tools depends a great deal upon local conditions, accounting procedure, storeroom set-up, etc. One practical way would be to handle small tools in the same way as other supplies are handled in the accounting system. If there is a central storeroom under the control of a responsible individual with an inventory card for each item of supply, it would seem best to handle the small tools through the same procedure. This means that there would be a property or inventory card for each class of small tools, such as hammers, rakes, shovels, brooms, etc., and that when these items were issued on requisition, to a foreman or any other member of a work crew, it would automatically result in a charge to the proper expense or overhead account, and a credit to the stores account. A memorandum record with each foreman will then furnish a perfect control.

However, there should be an additional restriction--no tools should be issued for replacement unless the old tools are returned or otherwise properly accounted for. If along with this provision there is a restriction on the issuance and responsibility of tools to as few individuals as possible the result would be a simple system which would probably result in reducing losses. The next logical step, one that has been taken in many business establishments and in some cities, is to require the foreman to make good any losses he cannot properly account for. This, of course, is a matter of policy, but whether or not a foreman is actually charged for tools lost, a system of requiring the physical return of worn-out tools is a procedure which should result in the reduction of losses.

Every effort should be made to minimize losses in other ways. The city's name should be stamped on the tools, and foremen should be provided with tool boxes which have substantial locks especially where tools must be left on the job overnight. If there is a central storeroom and some system of tool control, it will be possible to establish a record showing for each crew the extent of tools used and tools lost. This in itself will have a desirable effect upon the crew.

This simple system will result in a large measure of control without the necessity of a lot of elaborate bookkeeping. Of course if there is no established central storeroom there may be some difficulty in working out this tool control system, but it is probable that local adaptation can be made so that without too much overhead there will be the proper accountability for tools which is desired.

